Chapter VI.—Establishment Charges.

448A-30. **51.** Unless there be something repugnant in the subject or the context, the general rules of Volume I of the Civil Account Code regarding the preparation of salary, establishment and travelling allowance bills apply to the Department with this difference that Divisional Officers discharge the functions which the Treasury Officer discharges in the case of bills of other Civil Departments, and pay the charges by cheques drawn against their letters of credit or out of cash obtained from the treasury by such cheques. The rules in the following articles are peculiar to the Department.

52. Salary, establishment and travelling allowance charges of Divisional Officers and their subordinates should be drawn on bills, which should be charged in the cash book without further details, the entries being supported by the bills as vouchers, and the actual payees' acknowledgments, in the case of payments to non-gazetted officers who do not draw their own bills, being retained in the divisional office.

448. **53.** The leave allowances of gazetted officers of the Department on leave in India at a place where there is no disbursing officer of the Department may be paid under the same rules as those of any other gazetted officer, no letter of credit being required. No charge on account of such payments will appear in the cash books or accounts of the division.

448A-32. **54.** All changes in the *personnel* of establishments, and the grant of all leave to subordinate employés, sanctioned by Conservators as well as by those Divisional Officers who in certain provinces have been authorised to exercise such powers, should be intimated by the sanctioning authority to the Accountant General in Forms Nos. 7 and 8, a separate list being prepared for each class of establishment separately again for permanent and temporary.

NOTE.—The Accountant Generals may, with the approval of the local Government, introduce the forms of absentee statements prescribed in Article 66, Civil Account Code, Volume I, in lieu of the forms specified in this rule.

448A-31. **55.** If any non-gazetted officer is allowed leave of any kind or is placed under suspension or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, the number and date of the order making the change should be entered in the "Remarks" column of the establishment bill, Civil Account Code Form 7, against the name of the employé to whom the order relates.

448A-33. **56.** Salary and travelling allowance due to an officer on his transfer to another circle or division and not paid on his departure, should be

paid from and charged against the Budget grant of the Division to which he has been transferred.